O/City Municipal/49

1949

File No. 52/49

Legal Department
- G BRANCH

Subject:— Opinions on under the Bombay City Municipal Act, 1949.

File No. O/Bombay City Municipal/49

Gen. 194 e.

52/49

C O N T E N T S.

Legal Department File No. C/City Municipal/49.

Sr.No.	N.I./C.No.	Subject.	Pages.
		Opinions under the Bombay City Municipal Act.	
		Section 134 (1)	
1.	C/636 31/10/49.	whether the foodgrains imported by the Central Govt. would be exempt from the town duty.	-1-2-

SSD.
30.12.56. 4c.

Office of the R. L. A.

The view taken by the Central Government in their letter No. FI-1506(3)-I dated 13th July 1949 at page 27 ante is correct. All that is necessary to claim exemption under section 194, sub-section (1) of the City of Bombay Municipal Act, 1888, is that the article should at the time of its importation be certified by an officer empowered by Government concerned to be the property of the Crown. Foodgrains imported by the Central Government are certainly the property of the Crown and if so certified by the officer concerned at the time of their importation, they would be exempt from the ~~xxxxtown~~ town duty. The question about the use of the foodgrains for public purposes as provided in the proviso (a) to section 73, sub-section (1) of the Bombay --- Municipal Boroughs Act, 1925, or the proviso (a) to sub-section (1) of section 59 of the Bombay District Municipal Act, 1901, does not arise in the case of importation into Bombay City of foodgrains by Government for the purpose of claiming exemption from town duty under section 194, sub-section (1) of the City of Bombay Municipal Act. R.L.A's opinion No. 5801 dated 17th August 1944, (copy attached hereto) where some doubt was expressed about the liability of foodgrains to octroi duty under the Bombay Municipal Boroughs Act and the Bombay District Municipal Act, will not apply to the present case.

Id/- .....
31/10

Remembrancer of Legal Affairs.

U.R. to D.C.S. (Accounts) No. G/636 dated the 31st Oct. 49.

SSD.
30.7.56. 4s.